



The Politics of Income Taxation: A Comparative Analysis

By Steffen Ganghof

ECPR Press, United Kingdom, 2008. Paperback. Book Condition: New. 230 x 156 mm. Language: English . Brand New Book ***** Print on Demand *****.Marginal income tax rates in advanced industrial countries have fallen dramatically since the mid-1980s, but level and progressivity of income taxation continue to differ strongly across countries. This study offers a new perspective on both observations. It blends theoretical inquiry with focused quantitative analysis and in-depth investigation of seven countries: Germany, Australia and New Zealand as well as Denmark, Finland, Norway and Sweden. The study highlights the equity-efficiency tradeoffs that structure the politics of income taxation and analyses how income taxes are embedded in broader tax systems. It explains the limited but enduring importance of political parties and democratic institutions. Finally, the study paints a nuanced picture of the role of globalisation and thus also sheds lights on the pros and cons of tax coordination at the European and international levels.



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